## ESTIMATED HIGHWAY TRUST FUND AND GENERAL FUND EFFECTS OF THE MANAGER'S AMENDMENT TO TITLE V. OF H.R. 3, THE "HIGHWAY REAUTHORIZATION AND EXCISE TAX SIMPLIFICATION ACT OF 2005," SCHEDULED FOR CONSIDERATION ON THE SENATE FLOOR

## Fiscal Years 2005 - 2015

[Millions of Dollars]

Provision	Effective	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2005-09	2005-10	2005-15
rovisions With Highway Trust Fund and General Fund ffects from JCX-33-05:															
Suspend Section 9503(c)(2) Transfers From Trust															
Funds to the General Fund (sunset 9/30/09) [1]:															
Highway Account	4/1/05	227	924	953	984	1,015	256						4,103	4,359	4,359
Mass Transit Account	4/1/05	37	152	157	162	167	42						675	717	717
General Fund	4/1/05	-264	-1,076	-1,110	-1,146	-1,181	-298						-4,778	-5,075	-5,075
Temporary Dedication of Gas Guzzler Tax to Highway Trust Fund (sunset 9/30/09) [2]:															
Highway Account	tioaa 7/1/05	38	148	147	146	146							625	625	625
General Fund	tioaa 7/1/05	-38	-148	-147	-146	-146							-625	-625	-625
Treatment of kerosene used in aviation:															
Highway Account	[3]		412	424	427	429	430	428	426	425	423	421	1,692	2,122	4.244
Mass Transit Account	[3]		55	57	57	57	57	57	57	57	56	56	226	283	566
Refunds of excise taxes on exempt sales of fuel by credit card:															
Highway Account	sa 12/31/05						Nec	aliaible Re	venue Effe	ect					
Mass Transit Account	sa 12/31/05														
Additional requirement for exempt purchases:															
Highway Account	sa 12/31/05		3	4	4	4	4	4	4	5	5	5	15	19	42
Mass Transit Account	sa 12/31/05		[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	1	1
Repeal of ultimate vendor refund claims with respect to farming:															
Highway Account	sa 9/30/05		[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
Mass Transit Account	sa 9/30/05		[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
Reregistration in event of change in ownership:															
Highway Account	aoftaa DOE	[4]	4	3	3	4	4	4	4	4	4	4	14	18	38
Mass Transit Account	aoftaa DOE	[4]	1	1	1	1	1	1	1	1	1	1	4	3	7
Reconciliation of on-loaded cargo to entered cargo:															
Highway Account	DOE		[4]	4	3	3	4	4	4	4	4	4	10	14	34
Mass Transit Account	DOE		[4]	1	1	1	1	1	1	1	1	1	3	3	6
Registration of deep-draft vessels:															
Registration of deep-draft vessels: Highway Account	DOE	[4]	3	2	2	3	3	3	3	3	3	3	10	13	27

Provision	Effective	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2005-09	2005-10	2005-15
Taxation of gasoline blendstocks and kerosene:															
Highway Account	feora 9/30/05		85	89	93	96	99	101	104	107	109	112	363	462	995
Mass Transit Account	feora 9/30/05		16	17	17	18	18	19	19	20	20	21	68	86	185
Nonapplication of export exemption to delivery of fuel to															
motor vehicles removed from the United States:															
Highway Account	sodma DOE							No Reven	ue Effect -						
Mass Transit Account	sodma DOE							No Reven	ue Effect -						
Penalty with respect to certain adulterated fuels:															
Highway Account	tsohofsoa DOE						Ne	gligible Re	venue Effe	ect					
Exemption of bulk beds for farm crops from															
excise tax on heavy trucks and trailers:															
Highway Account	sa 9/30/05	[5]	[5]	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-3	-6
General Fund	sa 9/30/05	[0]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	1	1	2
Ochorari una	34 3/00/00		ניין	ניין	[-1	ניין	ניין	ניין	ניין	[ד]	ניין	ניין	'		_
Exclusion for tractors with a Gross Vehicle Weight															
Rating of 19,500 pounds or less from Federal excise															
tax on heavy trucks and trailers:															
Highway Account	sa 9/30/05	-1	-3	-3	-4	-4	-4	-4	-4	-4	-4	-4	-15	-19	-41
General Fund	sa 9/30/05	[4]	1	1	1	1	1	1	1	1	1	1	4	5	10
Concurr and	34 3/30/03	ניין			•	•	•	•					7	J	10
TOTAL TRUST FUND EFFECTS															
Highway Account		. 264	1,576	1,622	1,657	1,695	795	539	540	543	543	544	6,815	7,610	10,317
Mass Transit Account		. 37	224	233	238	244	119	78	78	79	78	79	976	1,095	1,486
General Fund		302	-1,223	-1,256	-1,291	-1,326	-297	1	1	1	1	1	-5,398	-5,694	-5,688

Joint Committee on Taxation

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NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

aoftaa = actions, or failures to act, after

DOE = date of enactment

feora = fuel entered or removed after

sa = sales after

sodma = sales or deliveries made after

tioaa = taxes imposed on and after tsohofsoa = transfer, sale, or holding out for sale occurring after

<sup>[1]</sup> Estimates provided by the Congressional Budget Office ("CBO").

<sup>[2]</sup> The bill would repeal the gas guzzler tax on limousines with gross vehicle weight in excess of 6,000 pounds or less, which would reduce the receipts generated by the tax. These lines show the trust fund effects of dedicating the reduced amount to the Highway Account.

<sup>[3]</sup> Effective for fuels or liquids removed, entered into the United States, or sold after September 30, 2005.

<sup>[4]</sup> Gain of less than \$500,000.

<sup>[5]</sup> Loss of less than \$500,000.